

# DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT

 BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT

☐ SUPERSEDING

## OFFENSE CHARGED

 18 U.S.C. § 1344 - Bank Fraud  
 26 U.S.C. § 7201 - Tax Evasion  
 18 U.S.C. § 982(a)(2)(A) and 28 U.S.C. § 2461(c) - Criminal Forfeiture

☐ Petty  
☐ Minor  
☐ Misdemeanor  
☒ Felony

PENALTY: 18 U.S.C. § 1344 - 30 years prison, \$1,000,000 fine or twice the gain/loss from the offense, whichever is greater, 5 yrs supervised release, \$100 assessment; 26 U.S.C. § 7201 - 5 yrs prison, \$250,000 fine or twice the gain/loss from the offense, whichever is greater, 3 yrs supervised release, \$100 assessment

## PROCEEDING

Name of Complainant Agency, or Person (&amp; Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State Court, give name of court

☐ this person/proceeding is transferred from another district per (circle one) FRCrp 20, 21, or 40. Show District

☐ this is a reprosecution of charges previously dismissed which were dismissed on motion of:

☐ U.S. ATTORNEY ☐ DEFENSE

 SHOW  
DOCKET NO.

☐ this prosecution relates to a pending case involving this same defendant

 MAGISTRATE  
CASE NO.

☐ prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

Name and Office of Person

Furnishing Information on this form

MELINDA HAAG

☒ U.S. Attorney ☐ Other U.S. Agency

Name of Assistant U.S.

Attorney (if assigned)

Thomas Moore, AUSA, Tax Div.

Name of District Court, and/or Judge/Magistrate Location

NORTHERN DISTRICT OF CALIFORNIA

SAN JOSE DIVISION

DEFENDANT - U.S.

HIEU MINH NGUYEN

DISTRICT COURT NUMBER

## DEFENDANT

### IS NOT IN CUSTODY

Has not been arrested, pending outcome this proceeding.

 1) ☒ If not detained give date any prior summons was served on above charges

 2) ☐ Is a Fugitive

 3) ☐ Is on Bail or Release from (show District)

### IS IN CUSTODY

 4) ☐ On this charge

 5) ☐ On another conviction

☐ Federal ☐ State

 6) ☐ Awaiting trial on other charges

If answer to (6) is "Yes", show name of institution

 Has detainer been filed? ☐ Yes ☒ No

If "Yes" give date filed

 DATE OF  
ARREST

Month/Day/Year

Or... if Arresting Agency &amp; Warrant were not

 DATE TRANSFERRED  
TO U.S. CUSTODY

Month/Day/Year

☐ This report amends AO 257 previously submitted

## ADDITIONAL INFORMATION OR COMMENTS

### PROCESS:

☐ SUMMONS ☐ NO PROCESS\* ☒ WARRANT

Bail Amount:

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address:

\* Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time:

Before Judge:

Comments:

# United States District Court

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

FILED

VENUE: SAN JOSE

2015 APR -7 A 4:34

RICHARD W. WIEKING  
CLERK U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

v.

BLF

HIEN MINH NGUYEN

CR

15

203

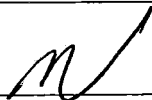
DEFENDANT(S).

18 U.S.C. § 1344 - Bank Fraud

26 U.S.C. § 7201 Tax Evasion

18 U.S.C. § 982(a)(2)(A) and 28 U.S.C. § 2461(c) - Criminal  
Forfeiture

A true bill.



Foreman

Filed in open court this 7th day of

April 2015

Stephen Ybarra

Clerk

Elyse A. Nigro Bail, \$ no bail warrant

MELINDA HAAG (CABN 132612)  
United States Attorney

FILED

2015 APR -7 A 4:34

RICHARD W. WICKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

BLF

SAN JOSE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

HIEN MINH NGUYEN,

Defendant.

CR O.

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203

VIOLATIONS: 18 U.S.C. § 1344 – Bank  
Fraud; 26 U.S.C. § 7201-Tax Evasion  
18 U.S.C. § 982(a)(2)(A) and 28 U.S.C.  
§ 2461(c) – Criminal Forfeiture

SAN JOSE VENUE

INDICTMENT

The Grand Jury charges:

INTRODUCTORY ALLEGATIONS

1. HIEN MINH NGUYEN (“NGUYEN”) resided in San Jose, California, at all relevant times.

2. NGUYEN, a priest, was employed by the Diocese of San Jose (“DSJ”) in San Jose, California, from 1994 to the present.

3. NGUYEN, as an employee of DSJ, held various positions including Director of the Vietnamese Catholic Center (“VCC”), also known as Trung Tam Cong Giao (“TTCG”), and Vicar for Vietnamese Ministry.

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1           4.     NGUYEN, as an employee, had sole signature authority on the Vietnamese Catholic  
2 Center's bank account maintained at Bank of America from 2005 through 2011.

3 COUNTS ONE THROUGH FOURTEEN: (18 U.S.C. § 1344(2) – Bank Fraud)

4           5.     Paragraphs 1 through 4 are re-alleged and incorporated by reference as though fully set  
5 forth herein.

6           6.     From on or about September 28, 2005, to on or about December 18, 2007, within the  
7 Northern District of California and elsewhere, the defendant,

8                                 HIEN MINH NGUYEN,

9 knowingly and with intent to defraud executed a scheme and artifice to defraud Wells Fargo N.A., a  
10 federally chartered and insured financial institution, and to obtain moneys, funds, credits, assets,  
11 securities, and other property owned by, and under the custody and control of Wells Fargo Bank, N.A.,  
12 by means of material false and fraudulent pretenses, representations, promises and the concealment of  
13 material facts, in part by endorsing with his signature and making deposits of his employer's checks into  
14 his personal bank account, without his employer's knowledge or consent under the false pretense that he  
15 had the authority to do so, knowing said deposits to be without his employer's knowledge or consent.

16                                 THE SCHEME AND ARTIFICE

17           7.     NGUYEN, during church services from 2005 through 2008, requested parishioners to  
18 make donations to the VCC and represented the donations would benefit the VCC.

19           8.     Parishioners wrote checks payable to the VCC or TTCG and gave those checks to  
20 NGUYEN for the VCC.

21           9.     As part of the scheme to defraud Wells Fargo Bank, NGUYEN caused to be deposited or  
22 deposited into his personal bank account at Wells Fargo Bank, N.A. checks payable to the VCC or  
23 TTCG, which he endorsed with his signature, under the false pretense or misrepresentation that his  
24 employer authorized him to make such endorsements and deposits.

25                                 THE DEPOSITS

26           10.    On or about the dates listed below, for the purpose of executing the scheme described  
27 above, NGUYEN deposited and caused to be deposited to his personal Wells Fargo account the checks  
28 described below for each count, each action constituting a separate count:

COUNT	DATE OF DEPOSIT	PAYEE	DEPOSIT
1	9/28/ 2005	Trung Tam Cong Giao S.J.	K.N.'s Bank of America account check for \$1,500
2	2/2/2006	Trung Tam Cong Giao VN S.J.	K.N.'s Bank of America account check for \$500
3	5/8/2006	Trung Tam Cong Giao S.J.	K.N.'s Bank of America account check for \$1,000
4	10/31/2006	Trung Tam Cong Giao S.J.	K.N.'s Bank of America account check for \$500
5	12/18/ 2007	Trung Tam Cong Giao San Jose	K.N.'s Bank of America account check for \$300
6	10/3/ 2005	Vietnamese Catholic Center	H.N.'s California Savings and Loan account check for \$1,000
7	1/23/2006	VCC Hien Nguyen	H.N.'s California Savings and Loan account check for \$700
8	10/31/ 2006	Vietnamese Catholic Center	H.N.'s Citibank check for \$500
9	6/4/ 2007	Vietnamese Catholic Center	H.N.'s Washington Mutual account check for \$1,000
10	10/3/ 2005	Vietnamese Catholic Center	B.T.'s Wells Fargo account check for \$1,000
11	8/15/ 2006	Vietnamese Catholic Center	C.N.'s Washington Mutual account check for \$3,000
12	9/28/ 2006	Trung Tam Cong Giao Viet Nam	K.T.T.'s Bank of America account check for \$3,000
13	10/15/ 2007	VCC	K.T.Y.C.C.'s Bank of America account check for \$2,500
14	11/14/ 2007	Trung Tam Cong Giao VN	J.T.N.'s Bank of America account check for \$2,500

All in violation of Title 18, United States Code Section 1344(2).

COUNT FIFTEEN: (26 U.S.C. § 7201 - Tax Evasion)

11. On or about April 15, 2009, in the Northern District of California, the defendant,

HIEN MINH NGUYEN,

a resident of San Jose, California, did willfully and knowingly attempt to evade and defeat a part of the income tax due and owing by him to the United States of America for the calendar year 2008 by preparing, signing, and delivering, and causing to be prepared, signed, and delivered, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which tax return was filed with the Internal Revenue Service, wherein he stated that his taxable income for the calendar year was the sum of \$55,000, and that the amount of tax due and owing thereon was \$9,960, whereas, as he then and there

1 well knew and believed, his taxable income for the calendar year was the sum of \$392,516, upon which  
2 taxable income there was owing to the United States of America an income tax of \$114,735.

3 All in violation of Title 26, United States Code, Section 7201.

4 COUNT SIXTEEN: (26 U.S.C. § 7201 - Tax Evasion)

5 12. On or about April 15, 2010, in the Northern District of California, the defendant,

6 HIEN MINH NGUYEN,

7 a resident of San Jose, California, did willfully and knowingly attempt to evade and defeat a part of the  
8 income tax due and owing by him to the United States of America for the calendar year 2009 by  
9 preparing, signing, and delivering, and causing to be prepared, signed, and delivered, a false and  
10 fraudulent U.S. Individual Income Tax Return, Form 1040, which tax return was filed with the Internal  
11 Revenue Service, wherein he stated that his taxable income for the calendar year was the sum of  
12 \$41,114, and that the amount of tax due and owing thereon was \$6,186, whereas, as he then and there  
13 well knew and believed, his taxable income for the calendar year was the sum of \$417,614, upon which  
14 taxable income there was owing to the United States of America an income tax of \$123,276.

15 All in violation of Title 26, United States Code, Section 7201.

16 COUNT SEVENTEEN: (26 U.S.C. § 7201 - Tax Evasion)

17 13. On or about April 15, 2011, in the Northern District of California, the defendant,

18 HIEN MINH NGUYEN,

19 a resident of San Jose, California, did willfully and knowingly attempt to evade and defeat a part of the  
20 income tax due and owing by him to the United States of America for the calendar year 2010 by  
21 preparing, signing, and delivering, and causing to be prepared, signed, and delivered, a false and  
22 fraudulent U.S. Individual Income Tax Return, Form 1040, which tax return was filed with the Internal  
23 Revenue Service, wherein he stated that his taxable income for the calendar year was the sum of  
24 \$48,816, and that the amount of tax due and owing thereon was \$7,796, whereas, as he then and there  
25 well knew and believed, his taxable income for the calendar year was the sum of \$384,272, upon which  
26 taxable income there was owing to the United States of America an income tax of \$110,963.

27 All in violation of Title 26, United States Code, Section 7201.

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1 || COUNT EIGHTEEN: (26 U.S.C. § 7201 - Tax Evasion)

2 || 14. On or about October 15, 2012, in the Northern District of California, the defendant,

3 | HIEN MINH NGUYEN,

4 a resident of San Jose, California, did willfully and knowingly attempt to evade and defeat a part of the  
5 income tax due and owing by him and to the United States of America for the calendar year 2011 by  
6 preparing, signing, and delivering, and causing to be prepared, signed, and delivered, a false and  
7 fraudulent U.S. Individual Income Tax Return, Form 1040, which tax return was filed with the Internal  
8 Revenue Service, wherein he stated that his taxable income for the calendar year was the sum of  
9 \$46,796, and that the amount of tax due and owing thereon was \$7,074, whereas, as he then and there  
10 well knew and believed, his taxable income for the calendar year was the sum of \$139,808, upon which  
11 taxable income there was owing to the United States of America an income tax of \$31,994.

12 All in violation of Title 26, United States Code, Section 7201.

13 FORFEITURE ALLEGATION: (18 U.S.C. §§ 982(a)(2)(A) and 28 U.S.C. § 2461)

14           15.     The allegations contained in Counts One through Fourteen of this Indictment are re-  
15     alleged and by this reference fully incorporated herein for the purpose of alleging forfeiture pursuant to  
16     the provisions of Title 18, United States Code, Section 982(a)(2)(A).

17           16.     Upon conviction of any of the offenses alleged in Counts One through Fourteen of this  
18     Indictment, the defendant,

19 HIEU MINH NGUYEN,

20 shall forfeit to the United States of America, pursuant to Title 18, United States Code, Section  
21 982(a)(2)(A), any property constituting, or derived from, proceeds obtained, directly or indirectly, as a  
22 result of such violation(s). The property to be forfeited includes, but is not limited to a money judgment.

23      17.      If, as a result of any act or omission of the defendant, any of said property

- 24 a) cannot be located upon the exercise of due diligence;
- 25 b) has been transferred or sold to or deposited with, a third person;
- 26 c) has been placed beyond the jurisdiction of the Court;
- 27 d) has been substantially diminished in value; or

28 //

1 e) has been commingled with other property which cannot be divided without  
2 difficulty;

3 the United States of America shall be entitled to forfeiture of substitute property pursuant to Title 21,  
4 United States Code, Section § 853(p), as incorporated by Title 18, United States Code, Section 982(b)(1)  
5 and Title 28, United States Code, Section 2461(c).

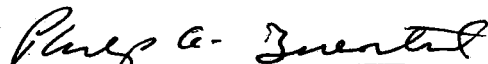
6 All pursuant to Title 18, United States Code, Section 982(a)(2)(A) and Title 28, United States  
7 Code, Section 2461(c).

8 A True Bill

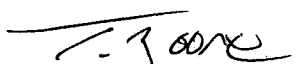
9 DATED: 4/7/15

  
10 FOREPERSON

11 MELINDA HAAG  
12 United States Attorney

13   
14 PHILIP A. GUENTERT  
Deputy Chief, Criminal Division

15 Approved as to Form

16   
17 THOMAS MOORE  
18 Assistant United States Attorney  
19 Chief, Tax Division  
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ORIGINAL

United States District Court  
Northern District of California

FILED

CRIMINAL COVER SHEET - 7 A 4-34

RICHARD W. WIERING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

**Instructions:** Effective January 3, 2012, this Criminal Cover Sheet must be completed and submitted, along with the Defendant Information Form, for each new criminal case.

Case Name:

USA v. HIEN MINH NGUYEN

CR

Case Number: 15 203

BLF

Total Number of Defendants:

1 ☒

2-7 ☐

8 or more ☐

Is This Case Under Seal?

Yes ☒

No ☐

Does this case involve ONLY charges under 8 U.S.C. § 1325 and/or 1326?

Yes ☐

No ☒

Venue (Per Crim. L.R. 18-1):

SF ☐ OAK ☐

SJ ☒

EUR ☐

MON ☐

Is any defendant charged with a death-penalty-eligible crime?

Yes ☐

No ☒

Assigned AUSA (Lead Attorney):

THOMAS MOORE, AUSA

Is this a RICO Act gang case?

Yes ☐

No ☒

Date Submitted:

4/7/2015

Comments:

